

X Encumbrance Accounting

Encumbrances are the recognition of commitments that will subsequently become expenditures when goods and services are received. Encumbrances are posted for documents such as purchase estimates, purchase orders, and contracts.

The following topics are discussed in this chapter:

- ✧ How encumbrances affect appropriations
- ✧ How encumbrances are tracked in CALSTARS
- ✧ Encumbrance transactions
- ✧ Financial edits for encumbrance transactions
- ✧ Treatment of encumbrances during Cost Allocation and Fund Split
- ✧ Treatment of encumbrances at year-end
- ✧ Reconciling encumbrance documents

HOW ENCUMBRANCES AFFECT APPROPRIATIONS

Encumbrances help manage available appropriation, allotment, and budget balances more effectively. When an encumbrance is posted to an agency's financial records, the amount of money available for spending by the agency is reduced by the amount of the encumbrance. By recording the estimated cost of purchase orders and contracts as encumbrances, managers are aware of the future impact of previous financial decisions.

The bulleted items and corresponding table below show how expenditures and encumbrances affect appropriation balances.

- ✧ Encumbrances reduce an appropriation balance.
- ✧ Expenditures not previously encumbered reduce an appropriation balance.
- ✧ Decreasing an encumbrance increases an appropriation balance.
- ✧ Expenditures previously encumbered do not affect the appropriation balance.

	Beginning Appropriation	Expenditures	Encumbrance	Appropriation Balance
Establish original appropriation	10,000			10,000
Post encumbrance			6,000	4,000
Post expenditure (not encumbered)		1,000		3,000
Decrease encumbrance			-1,000	4,000
Post expenditure (encumbered)		2,000	-2,000	4,000
Summary	10,000	3,000	3,000	4,000

HOW ENCUMBRANCES ARE TRACKED IN CALSTARS

All encumbrance transactions are tracked individually in the CALSTARS Document File by a unique document number, which is assigned during key input. Encumbrance transactions are recorded at the lowest level of detail in the classification structure, including Index Code, PCA and Object Detail/Agency Object. If an encumbrance is funded by more than one Index, PCA and Object Detail combination, a unique Document Number Suffix is assigned for each combination as shown below:

INDEX	OBJECT	PCA	PO AMOUNT	DOCUMENT NUMBER	SUFFIX
1100	436	10100	\$50,000.00	PO654321	01
1150	436	20200	\$25,000.00	PO654321	02
1200	436	50500	\$25,000.00	PO654321	03

Unique Document Number Suffixes are often established when agencies issue purchase orders or contracts for goods that are shared by various units. For example, an agency issuing a purchase order for fifteen new filing cabinets may want to identify the encumbered amount in proportion to the organizational entities receiving those filing cabinets.

ENCUMBRANCE TRANSACTIONS

The following table displays the most common Transaction Codes used for entering encumbrance transactions:

TC	PURPOSE
211	Set up an original encumbrance
212	Increase an encumbrance
213	Decrease an encumbrance
210	Liquidate an encumbrance
232	Record an automated claim schedule payment and liquidation

TC 211 – This TC is used to establish an encumbrance, e.g., contract or purchase order. The Document Number must be a unique number. As previously stated, additional suffixes may be used if needed.

NOTE: The Purchase Order number or Contract number is typically keyed in the Current Document Number field. This number becomes the Document Number in the CALSTARS Document File for tracking purposes. When posting subsequent transactions, such as payments, adjustments, or liquidations, the Document Number is keyed in the Reference Document field.

TC 212 – This TC is used to increase an encumbrance. It is typically used when an amendment is received to increase a contract.

TC 213 – This TC is used to decrease an encumbrance. It is typically used when an amendment is received to decrease a contract.

TC 210 – This TC is used to liquidate an encumbrance. It is used if a contract or purchase order is cancelled. The TC may also be used when a final payment has been made for a purchase order and an encumbered balance remains on the Document File.

TC 232 – This TC is used to process an automated claim schedule payment for expenditures previously encumbered. Agencies may process partial or final payments against an encumbrance.

NOTE: The Document File Data Retrieval feature (**F4**) may be used for transactions that adjust or liquidate Document File records (TC 212, 213, 210, 232). This feature was created to save key entry time and improve accuracy. For detailed information about using this feature, refer to Volume I, Chapter IX, beginning on page 24.

When making a partial payment, agencies have the option of keying a **P** or leaving a **Blank** in the Modifier field. When a **Blank** or **P** modifier is used, CALSTARS liquidates the document only for the amount of the payment.

When making a final payment, agencies have the option of keying an **F** in the Modifier field. When the **F** modifier is used, CALSTARS closes the document. The difference between the remaining encumbrance and the final payment is automatically adjusted to bring the encumbered balance to zero.

The table below shows how the optional modifiers affect the encumbered balance of a document:

	P modifier or Blank is used. Payment amount is 5,000, liquidation is 5,000.	F modifier is used. Payment amount is 8,000, liquidation is 10,000.
Document Amount	10,000	10,000
Adjustment Amount	0	0
Liquidation Amount	5,000	10,000
Payment Amount	5,000	8,000
Balance	5,000	0

***F** modifier should only be used when agency is certain that the payment is final.

Document balances may be viewed on the Document File Shadow Inquiry screen using Command H.4. The original encumbrance amount and cumulative totals for subsequent adjustments, liquidations, and payments are also displayed.

The following table shows how some Transaction Codes post to the Document File Financial fields and the effect on the Document Balance:

	TC 211 Set Up for 10,000.	TC 213 Decrease for 1,500.	TC 232 Payment for 2,000	TC 210 Liquidation for 6,500.
Document Amount	10,000	10,000	10,000	10,000
Adjustment Amount	0	-1,500	-1,500	-1,500
Liquidation Amount	0	0	-2,000	-8,500
Payment Amount	0	0	-2,000	-2,000
Balance	10,000	8,500	6,500	0

NOTE: If an expenditure for a previously encumbered document is posted, e.g., TC 232, and the payment amount exceeds the document balance, CALSTARS reduces the document balance to zero and posts the amount of the expenditure entered.

FINANCIAL EDITS FOR ENCUMBRANCE TRANSACTIONS

Data-Related Edits

Encumbrance *liquidation* transactions reduce the balance of the encumbrance documents. This occurs when the transaction posts to the Liquidation field of the document and the encumbrance general ledger resides in the 4th pair of General Ledgers shown in the TC illustration forms in Volume 5. The liquidation TCs are edited against the original document for matching data fields. For liquidation data edits, agencies can control the error severity of the data edits through the OC table data-related error severity positions and determine whether the edits will process as 'fatal', 'warning', or 'ignore'. Volume 2, Exhibit IV-OC-2, Data-Related Error Severity Segment, contains additional information on the position numbers and coding of the data-related error severity segment.

Encumbrance *adjustment* transactions can increase or decrease the balance of the original encumbrance document. Adjusting entries post to the Adjustment field of the document. The adjusting transactions are edited against the original document for matching data fields. All data fields must match for adjusting transactions to post successfully. Any adjustment edit mismatches are always fatal, and the error severity levels cannot be controlled through the OC table.

The following table displays the data-related edits for liquidation and adjustment transactions for encumbrance documents. Additional information for each error code can be found in Volume 4, Chapter IV.

Data-Related Encumbrance Liquidation & Adjustment Error Codes		
Liquidation Error Code	Adjustment Error Code	Error Message
FI0	FD0	Index Code to DF No Match
FI1	FD1	PCA to DF No Match
FI2	FD2	Project to DF No Match
FI3	FD3	Location/Multi-Purpose No Match
	FD4	AS to DF No Match
FI5	FD5	Fund Detail to DF No Match
FI7	FD7	Object Detail/Agency Object to DF No Match
FI8	FD8	Vendor Number/Suffix to DF No Match

Fund-Related Edits

Fund-related errors for encumbrances occur when the posting of the transaction exceeds the available balance of the document, allotment, project budget or appropriation. In other cases, the encumbrance document is edited to determine if the document is open for posting or if the posting of the transaction will cause an abnormal document balance.

Agencies can control the error severity of fund edits through the OC table fund-related error severity positions and determine whether the edits will process as 'fatal', 'warning', or 'ignore'. Volume 2, Exhibit IV-OC-3, Fund-Related Error Severity Segment, contains additional information on the position numbers and coding of the fund-related error severity segment.

The following table displays the fund-related edits involving encumbrance transactions. Additional information for each error code can be found in Volume 4, Chapter IV.

Fund-Related Error Codes Involving Encumbrances	
Error Code	Error Message
F01-F03	Abnormal Document Balances (Current Month, Prior Month or Prior Year)
F04	DF Document Not Open
F17-F19	Budget Detail Overexpended (Current Month, Prior Month or Prior Year)
F21-F23	Budget Control Overexpended (Current Month, Prior Month or Prior Year)
F27-F29	Encumbrance Overexpended (Current Month, Prior Month or Prior Year)
F33-F35	Allotment Overexpended (Current Month, Prior Month or Prior Year)
F37-F39	Allotment Overexpended Reimbursements (Current Month, Prior Month or Prior Year)
F53-F55	Grant/Project Budget Overexpended (Current Month, Prior Month or Prior Year)

TREATMENT OF ENCUMBRANCES DURING COST ALLOCATION AND FUND SPLIT

Encumbrances may be established in the clearing account to facilitate claim schedule payments. During the monthly/annual cost allocation process, encumbrances are distributed to various PCAs. During the fund split process, encumbrances are moved from the Clearing Account and charged to the ultimate funding source and appropriation for proper financial reporting.

Encumbrance allocation occurs when the Encumbrance Allocation field of the OC Table is set to an 'E' or 'Y' and a cost allocation table exists for the PCA coded in the encumbrance document. Encumbrance allocation occurs only when the Cost Allocation Distribution Type is **4-Fixed Percentage** or **5-Calculated Percentage** on the Cost Allocation Table. Encumbrances are not allocated for cost allocation tables with a Distribution Type of **1, 2, or 3**, tables using the *standards* cost allocation method. The encumbrance allocation process does not use the Credit PCA specified in the Cost Allocation Table. Instead, the recovery transaction is always coded to the PCA being allocated.

In many agencies, encumbrances in support appropriations are established with Clearing Account PCAs to facilitate payment of those encumbrances. Encumbrances displayed on various Document reports are shown with the Clearing Account disbursing segment of the PCA. If the disbursing segment of the PCA is different than the ultimate funding segment of the PCA, the encumbrance is fund split during the monthly/annual cost allocation process.

When encumbrances are originally established, individual documents are created and can be seen in Document File reports and the Document File Inquiry Screens, Screen H.4. The encumbrance allocation and fund split processes do not create documents, however the impact of allocated and fund split encumbrances can be seen in various reports as shown in Exhibit X-1.

Encumbrances are recorded in different general ledger accounts when established, during the monthly and annual cost allocation/fund split processes, and when carried forward to the new fiscal year. The table below displays the different GLs associated with the various processes.

Encumbrance General Ledgers			
	General Ledger ^{1/}	Offset General Ledger ^{2/}	Document Created?
Original Encumbrance	6150	6155	Yes
Monthly Allocated/Fund Split Encumbrance	6160	6161	No
Annual Allocated/Fund Split Encumbrance	6151	6156	No
Start-of-Year Encumbrance	6152 ^{1/}	6157 ^{2/}	No

^{1/} The normal balances for these GLAs are debit balances, however the normal balance for GLA 6152 is a credit balance.

^{2/} The normal balances for these Offset GLAs are credit balances, however the normal balance for GLA 6157 is a debit balance.

TREATMENT OF ENCUMBRANCES AT YEAR-END

Listed below are a few of the ways encumbrances are treated and displayed on financial reports at year-end:

- ✪ Prior to the year-end closing process, encumbrances that are still outstanding for reverting appropriations must be cleared to zero. CALSTARS provides an automated process (CFY022 – Document File Reclassification/Liquidation) to assist agencies to identify and liquidate encumbrances for reverting

appropriations based on the AS Table Reversion Indicator and Reversion Date. Refer to Volume 7, Chapter I, Year-end Closing-Preparation Activities for more information.

- ✧ Entry A-8 is prepared for previously encumbered items in which goods or services were received by June 30. The encumbrance documents are liquidated and accounts payable documents are established. A-8 adjusting entries will permanently liquidate encumbrance documents. Any invoices that are scheduled for payment after the A-8 entries are posted must be recorded with TCs that liquidate accounts payable documents. Refer to Volume 7, Chapter II, Year-end Adjusting Entries for more information.
- ✧ Agencies with Federal grants may choose to encumber accruals in lieu of preparing the A-8 entry for Federal expenditures to avoid having these amounts appear on the monthly Plan of Financial Adjustment (PFA). Encumbrances established for this purpose must be reclassified to the correct general ledger liability account (GLAs 3110, 3210, 3220, or 3290). Refer to Volume 7, Chapter II, Year-end Adjusting Entries for more information on the A-8 Entry.
- ✧ The annual (and monthly) encumbrance allocation base is always cumulative. Refer to Volume 7, Chapter III, Fiscal Month 13 Processing.
- ✧ Annual (and monthly) encumbrances can be allocated as many times as necessary. There are 2 exceptions:

Do not reallocate encumbrances if OC Table PCA Method = 2

Do not reallocate encumbrances at year-end if the reclassification entry was entered to move the allocated encumbrance credit from the Administration to the Distributed Administration program.

Subsequent encumbrance allocations reallocate only those items that have changed from the previous allocation. Refer to Volume 7, Chapter III, Fiscal Month 13 Processing.

- ✧ For reporting purposes, all outstanding encumbrances are reflected on the G02 Report, Pre-Closing Trial Balance and the Post-Closing Trial Balance as Accounts Payables (GLA 3010). If encumbrances are for a non-governmental fund or bond fund other than a General Obligation Bond Fund, the encumbrances must be reclassified to the correct general ledger liability account (GLAs 3110, 3210, 3220, or 3290). Refer to Volume 7, Chapter III, Fiscal Month 13 Processing for further instructions on reclassifying encumbrances.
- ✧ When encumbrances allocate, the credit entry is always coded to the PCA being allocated. Encumbrances established with an Administration program will show the credit in the Administration program. The credit must be moved to the Distributed Administration program at year-end. Refer to Volume 7, Chapter III,

Fiscal Month 13 Processing for further instructions on reclassifying the allocated Administration encumbrance credit.

- ✧ Encumbrance amounts are reflected in Report 1, Form 571A, B next to the corresponding accounts payable GLA and on Form 571C next to the corresponding appropriation. Encumbrances funded by accounts receivable reimbursement accruals are reflected next to the corresponding receivable GLA on Report 1, Form 571A, B. Refer to Volume 7, Chapter IV, Prepare Governmental Fund Reports.
- ✧ Outstanding encumbrances at year-end are automatically carried forward to the new fiscal year as Start-of-Year Encumbrances, (GLA 6152). This amount, as well as encumbrances (GLA 6150) and allocated encumbrances (GLA 6151), are part of the calculation of expenditures (GLA 9000), accounts payables (GLA 3010), and fund balance (GLA 5570) general ledgers that are reflected on the G02 Report, Pre-Closing and Post Closing Trial Balances. Refer to Volume 7, Chapter IV, Prepare Governmental Fund Reports.
- ✧ All encumbrance documents for continuing appropriations with AS Reversion Indicators 2 or 9 will automatically roll to the new FFY during the YEC process. Refer to Volume 7, Chapter VI, YEC and YEO Processes.
- ✧ During YEC, encumbrances are carried forward in the Appropriation, Allotment, Operating and General Ledger Files. Refer to Volume 7, Chapter VI, YEC and YEO Processes.
- ✧ After YEC, the Document File Inquiry Screen, Screen H.4 shows the outstanding encumbrance document amount at year-end in the Prior Year column and the amount carried forward in the Prior Month column. Refer to Volume 7, Chapter VI, YEC and YEO Processes.

RECONCILING ENCUMBRANCE DOCUMENTS

Encumbrance source documents, e.g., contracts, purchase orders, should be compared to a CALSTARS Document File report at least once a month. There are several document reports available for reconciling encumbrance documents. Exhibit X-1 lists a variety of reports that display individual encumbrance documents, encumbrance activity transactions, or the impact of allocated encumbrances. The D01, Document Report Of Outstanding Encumbrances, Obligations and Payables, is often used to reconcile encumbrances and is displayed in Exhibit X-2. Refer to Volume 6, Chapter III-D, for descriptions and examples of all the standard CALSTARS document reports.

When reconciling encumbrances, identify and research any differences between the balance on the source documents and the Document File. Any remaining encumbered balances for documents that have been closed (final payments have been made) should be disencumbered. Abnormal document balances should be identified, researched and corrected as soon as possible.

EXHIBIT X-1

Report Number	Title	Displays Individual Documents	Displays Encumbrance Activity Transactions	Displays Encumbrance and Allocated Encumbrance Amounts
A02	Allotment Status by Program, Organization and Object			Y
A03	Allotment Status by Object and Organization			Y
B03	Appropriation Control Account Report			Y
B04	Detail Report of Appropriation Status			Y
B06	Budget Report			Y
DB1	SCO Reconciliation Report			
DB2	SCO/CALSTARS Monthly Reconciliation Report			Y
D01	Document Report of Encumbrances, Obligations and Payables	Y		
D06	Document Report by Appropriation	Y		
D07	Year-end Document File Report of Encumbrances (GLA6150)	Y		
D10	Document Report by General Ledger, Subsidiary Account and Object	Y		
D11	Report of Document File Records with Abnormal Balances	Y		
D12	Encumbrance and Obligation Documents Supporting the Q12 Report	Y		
D13	Encumbrance and Obligation Documents Supporting the Q16 Report	Y		
D14	Encumbrance and Obligation Documents Supporting the Q19 Expenditure Report	Y		
D15	Encumbrance and Obligation Documents Supporting the Q18 Expenditure Report	Y		
D16	Document Report for SCO Reconciliation	Y		
E01	Organization Executive Report			Y
E02	Program Executive Report			Y
F01	Summary of Project Revenue and Expenditures			Y
G01	Trial Balance of General Ledger Accounts			Y
G02	Year-End General Ledger Report			/1
G03	Trial Balance by Transaction Code			Y
HB4	Appropriation Transaction Summary			Y

EXHIBIT X-1 (Continued)

Report Number	Title	Displays Individual Documents	Displays Encumbrance Activity Transactions	Displays Encumbrance and Allocated Encumbrance Amounts
HG1	General Ledger Analysis Report		Y	
H00	Transaction Registers		Y	
H01	Index Transaction Analysis Report		Y	
H09	History File Expenditure Records Supporting the Q12 Report		Y	
H1A	PCA Transaction Analysis Report		Y	
H10	History File Expenditure Records Supporting the Q16 Report		Y	
H11	Transaction Analysis Report for Equipment		Y	
H13	History File Expenditure Records Including Project Supporting the Q16 Report		Y	
N10	Schedule 10 Summary Worksheet Report			/2
N11	Schedule 10 Detail Worksheet Report			/2
Q04	Summary Expenditure by Program and Object			Y
Q10	Expenditures by Organization and Object			Y
Q11	Cumulative Expenditures by Character, Organization, Program and Object			Y
Q12	Expenditures by Organization, Program and Object			Y
Q13	Expenditures by Character, Program, Organization and Object			Y
Q14	Expenditures by Program and Object			Y
Q16	Expenditures by Program, Organization and Object			Y
Q18	Detail of Project Workphase Expenditures/Receipts/Units by Program & Organization			Y
Q19	Detail of Project Workphase Expenditures/Receipts/Units by Organization & Program			Y
Q28	Summary Project Expenditures/Receipts/Units by Program & Organization			Y
Q29	Detail of Project Workphase Expenditures/Receipts/Units by Organization & Program			Y

EXHIBIT X-1 (Continued)

Report Number	Title	Displays Individual Documents	Displays Encumbrance Activity Transactions	Displays Encumbrance and Allocated Encumbrance Amounts
Q34	Report of Expenditures of Federal Funds			Y
Q35	Program Expenditures and Reimbursements			Y
Q36	Organization Expenditures and Reimbursements			Y
Q37	Summary of Program Expenditures and Reimbursements			Y
Q38	Summary of Organization Expenditures and Reimbursements			Y
Q50	Expenditure Trend Analysis by Organization, Program and Object			Y
Q51	Expenditure Trend Analysis by Program, Organization and Object			Y

Y = present or used in report; **blank** = not available

/1- Shown as Accounts Payables

/2 Included in the Expended Column

EXHIBIT X-2
DOCUMENT REPORT OF OUTSTANDING ENCUMBRANCES, OBLIGATIONS AND PAYABLES

CSTARD01 9990 (DEST: AA SPEC) PM, ,0,0,0,1, ***** RUN:12/17/03 TIME:06.00
FISCAL MONTH: 05 NOVEMBER 0(ORG) 0(NOPRJ)***** 1(FUND) FUND(ALL) GL(ALL)
DEPARTMENT OF AIR QUALITY
DOCUMENT REPORT OF OUTSTANDING ENCUMBRANCES, OBLIGATIONS AND PAYABLES
AS OF 11/30/03

***** PAGE 34

FUND :0001 GENERAL FUND
GENERAL LEDGER :6150 ENCUMBRANCES
SUBSIDIARY :

DOCUMENT-SFX		FFY	PROGRAM/CAT	C-OB-DTL-AO	ENY	ORIGINAL DOC	ADJUSTMENTS	LIQUIDATIONS	PAYMENTS	BALANCE		
FD_I	FS M	REF	INDX	PCA	PROJ WP	DOC DATE	CR DATE	LP DATE	CL DATE	VENDOR-SFX	VENDOR NAME	
A0010495-A1	03				3-29-435	03	81,044.45		0.00	64,835.56-	64,835.56-	16,208.89
D 1	001	9900	96300			08-18-03	08-18-03	12-08-03		0000012954-00	M.L. STERN & CO., LLC	
A0010706-01	02				3-25-382	02	16,385.00	21,988.71		38,373.71-	25,070.00-	0.00
D 1	001	5610	56100				09-24-02	10-29-03	10-29-03	0000011468-02	CSU REGIONAL & CONT EDUC SACTO	
A0050207-01	02				3-25-382	02	15,000.00		0.00	0.00	0.00	15,000.00
D 1	001	5416	54100				02-06-03	02-06-03		0000030029-01	GENERAL SERVICES/ADMIN.HEARING	
A0110495-02	03				3-29-435	03	81,799.06		0.00	34,082.95-	34,082.95-	47,716.11
D 1	001	9900	96300			08-18-03	08-18-03	12-01-03		0000012954-01	WSTRN BLU CORP C/O TETRA CORP	
A0110907-02	02				3-25-382	02	21,565.00	17,436.00-		3,941.00-	3,941.00-	188.00
D 1	001	5480	54800				11-25-02	08-01-03		0000030017-00	STATE CONTROLLER'S OFFICE	
A0140101-01	03				3-25-397	03	2,000.00		0.00	0.00	0.00	2,000.00
D 1	001	2511	25100			08-18-03	08-18-03	08-18-03		0000013706-00	CA HIGHWAY PATROL	
A0210006-00	03				3-29-434	03	1,000.00		0.00	0.00	0.00	1,000.00
D 1	001	4012	40100			10-22-03	10-22-03	12-02-03		0000030017-00	STATE CONTROLLER'S OFFICE	
A0210006-01	03				3-29-434	03	700.00		0.00	0.00	0.00	700.00
D 1	001	4019	40105			10-22-03	10-22-03	12-02-03		0000030017-00	STATE CONTROLLER'S OFFICE	
A0210006-02	03				3-29-434	03	38,000.00		0.00	0.00	0.00	38,000.00
D 1	001	5410	54100			10-22-03	10-22-03	12-02-03		0000030017-00	STATE CONTROLLER'S OFFICE	
A0210006-03	03				3-29-434	03	16,300.00		0.00	0.00	0.00	16,300.00
D 1	001	1010	10100			10-22-03	10-22-03	12-02-03		0000030017-00	STATE CONTROLLER'S OFFICE	
A0210006-04	03				3-29-434	03	75,000.00		0.00	0.00	0.00	75,000.00
D 1	001	1015	10100			10-22-03	10-22-03	12-02-03		0000030017-00	STATE CONTROLLER'S OFFICE	
A0210006-05	03				3-29-434	03	7,000.00		0.00	0.00	0.00	7,000.00
D 1	001	5430	54300			10-22-03	10-22-03	12-02-03		0000030017-00	STATE CONTROLLER'S OFFICE	
A0210006-06	03				3-29-434	03	5,000.00		0.00	0.00	0.00	5,000.00
D 1	001	2510	25100			10-22-03	10-22-03	12-02-03		0000030017-00	STATE CONTROLLER'S OFFICE	
A0210006-07	03				3-29-434	03	24,000.00		0.00	0.00	0.00	24,000.00
D 1	001	2010	20100			10-22-03	10-22-03	12-02-03		0000030017-00	STATE CONTROLLER'S OFFICE	